

INDIAN INCOME TAX RETURN ACKNOWLEDGEMENT

[Where the data of the Return of Income in Form ITR-1 (SAHAJ), ITR-2, ITR-3, ITR-4, ITR-5, ITR-6, ITR-7 transmitted electronically with digital signature]

Assessment Year
2018-19

PERSONAL INFORMATION AND THE DATE OF ELECTRONIC TRANSMISSION	Name			PAN		
	DEVCHARAN PRADHAN			AIKPP1826F		
	Flat/Door/Block No	Name Of Premises/Building/Village		Form No. which has been electronically transmitted	ITR-3	
	PROP : PRADHAN CONSTRUCTION	29B				
	Road/Street/Post Office	Area/Locality		Status Individual		
		CHHOTA GAMHARIA, GAMHARIA				
	Town/City/District	State	Pin/ZipCode	Aadhaar Number/Enrollment ID		
	SERAIKELA KHARSAWAN	JHARKHAND	832108	XXXX XXXX 9862		
	Designation of AO(Ward/Circle) Ward 1 (2)			Original or Revised ORIGINAL		
	E-filing Acknowledgement Number 311557421280918			Date(DD/MM/YYYY) 28-09-2018		
COMPUTATION OF INCOME AND TAX THEREON	1	Gross total income			1	2242828
	2	Deductions under Chapter-VI-A			2	152023
	3	Total Income			3	2090810
	3a	Current Year loss, if any			3a	0
	4	Net tax payable			4	452935
	5	Interest and Fec Payable			5	0
	6	Total tax, interest and Fee payable			6	452935
	7	Taxes Paid	a	Advance Tax	7a	0
			b	TDS	7b	494119
			c	TCS	7c	12079
d			Self Assessment Tax	7d	0	
e			Total Taxes Paid (7a+7b+7c +7d)	7e	506198	
8	Tax Payable (6-7e)			8	0	
9	Refund (7e-6)			9	53260	
10	Exempt Income	Agriculture		10	318578	
		Others				

This return has been digitally signed by DEVCHARAN PRADHAN in the capacity of Self

having PAN AIKPP1826F from IP Address 103.88.135.159 on 28-09-2018 at SERAIKELA KHARSAWAN

Dsc SI No & issuer 2362003898530566734CN=SafeScript sub-CA for RCAI Class 2 2014,OU=Sub-CA,O=Sify Technologies Limited,C=IN

DO NOT SEND THIS ACKNOWLEDGEMENT TO CPC, BENGALURU

(Handwritten Signature)

DEVCHARAN PRADHAN
JAMSHEDPUR

PAN-AIKPP1826F
ASST YEAR-2018-19

COMPUTATION OF TOTAL INCOME

INCOME FROM BUSINESS

Profit from M/s Pradhan Construction		2,158,952.18	
Less: Income to be considered separately			
----Interest on KVP	38,607.00		
----Interest on NSC	19,017.00		
----Interest on Bank A/c	2,023.00		
----Interest on FD	121,522.00		
----Interest on Gold Bonds	5,523.14		
----Interest on RD	25,125.00	211,817.14	
		<u>1,947,135.04</u>	
Add: Disallowed u/s 40(a)(ia) (Interest Paid to SREI)	279590.56	83,877.17	2,031,012.21
Share of Profit from Partnership Firm			
From M/s Priya Cosntuction		278,958.24	
From M/s National Engineering		39,619.55	
		<u>318,577.79</u>	
Less: Exempt u/s 10		318,577.79	

INCOME FROM OTHER SOURCES

Interest on KVP	38,607.00		
Interest on NSC	19,017.00		
Interest on Bank A/c	2,023.00		
Interest on FD	121,522.00		
Interest on Gold Bonds	5,523.14		
Interest on RD	25,125.00		211,817.14
		<u>GROSS TOTAL INCOME</u>	<u>2,242,829.35</u>

Less: Deduction under Chapter VI-A

Deduction u/s 80C	150,000.00		
Deduction u/s 80TTA	2,023.00		152,023.00
			<u>2,090,806.35</u>
			2,090,810.00
			<u>439,743.00</u>
			13,192.00
			<u>452,935.00</u>
			506,198.00
			<u>(53,263.00)</u>

Dev

12. Whether the profit and loss account includes any profit and gains assessable on presumptive basis, if yes, indicate the amount and the relevant sections(44AD, 44AE, 44AF, 44B, 44BB, 44BBA, 44BBB,Chapter XII-G, First Schedule or any other relevant section.) *No*
13. (a) Method of accounting employed in the previous year. *Mercantile system*
- (b) Whether there had been any change in the method of accounting employed vis-a-vis the method employed in the immediately preceding previous year. *No*
- (c) If answer to (b) above is in the affirmative, give details of such change, and the effect thereof on the profit or loss. *Nil*
- (d) Whether any adjustment is required to be made to the profits or loss for complying with the provisions of income computation and disclosure standards notified under section 145(2) *No*
- (e) If answer to (d) above is in the affirmative, given detail of such adjustments. *Nil*
- (f) Disclosure as per ICDS: *As per Annexure No. 2*
14. (a) Methods of valuation of closing stock employed in the previous year. *At estimated cost*
- (b) In case of deviation from the method of valuation prescribed under section 145A, and the effect thereof on the profit or loss, please furnish: *Nil*
15. Give the following particulars of the capital asset converted into stock in trade : *Nil*
- (a) Description of capital asset
- (b) Date of acquisition;
- (c) Cost of acquisition;
- (d) Amount at which the asset is converted into stock-in-trade.
16. Amounts not credited to the profit and loss account, being, :-
- (a) the items falling within the scope of section 28; *Nil*
- (b) the proforma credits, drawbacks, refunds of duty of customs or excise or service tax, or refund of sales tax or value added tax where such credits, drawbacks or refunds are admitted as due by the authorities concerned; *Nil*
- (c) escalation claims accepted during the previous year; *Nil*
- (d) any other item of income; *Nil*
- (e) capital receipt, if any. *Nil*

FORM NO. 3CD

[See rule 6G (2)]

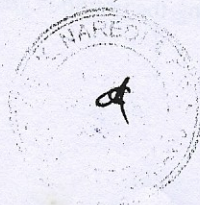
Statement of particulars required to be furnished under section 44AB of the Income Tax Act, 1961

PART - A

1. Name of the assessee *DEVCHARAN PRADHAN*
2. Address *Prop: Pradhan Construction, 29B Chhota Gamharia, Gamharia, Jamshedpur, Jharkhand*
3. PAN *AIKPP1826F*
4. Whether the assessee is liable to pay indirect tax like excise duty, service tax, sales tax, goods and service tax, customs duty, etc. if yes, please furnish the registration number or GST number or any other identification number allotted for the same. *Service Tax : AIKPP1826FSD001
Goods and Services Tax : 20AIKPP1826F1ZL*
5. Status *Individual*
6. Previous year *From April 1, 2017 to March 31, 2018*
7. Assessment year *2018-2019*
8. Indicate the relevant clause of section 44AB under which the audit has been conducted *Clause 44AB(a)- Total sales/turnover/gross receipts in business exceeding Rs. 1 crore*

PART - B

9. (a) If firm or Association of Persons, indicate names of partners/members and their profit sharing ratios. *Nil*
- (b) If there is any change in the partners or members or in their profit sharing ratio since the last date of the preceding year, the particulars of such change. *Nil*
10. (a) Nature of business or profession (if more than one business or profession is carried on during the previous year, nature of every business or profession). *As per Annexure No. 1*
- (b) If there is any change in the nature of business or profession, the particulars of such change. *Nil*
11. (a) Whether books of accounts are prescribed under section 44AA, if yes, list of books so prescribed. *No*
- (b) List of Books of accounts maintained and the address at which the books of accounts are kept. (In case books of account are maintained in a computer system, mention the books of account generated by such computer system. If the books of accounts are not kept at one location, please furnish the addresses of locations along with the details of books of accounts maintained at each location.) *Cash Book, Bank Book, Journal, Sales and Purchase Regsiter maintained nad generated at computer - Chhota Gamaharia, Near Kerala Public School, Jamshedpur, Jharkhand, 832108*
- (c) List of books of accounts and nature of relevant documents examined *All the above including other relevant records as produced are examined by us -*



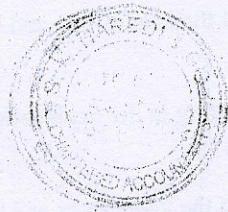
FORM NO. 3CB
[See Rule 6G(1)(b)]

Audit report under section 44AB of the Income Tax Act, 1961, in the case of a person referred to in clause (b) of sub-rule (1) of rule 6G

1. We have examined the balance sheet as at 31-03-2018 and the profit and loss account for the period beginning from 01-04-2017 to ending on 31-03-2018, attached herewith, of DEVCHARAN PRADHAN, Prop: Pradhan Construction 29B Chhota Gamharia Jamshedpur - 831001, P.A. No. - AIKPP1826F.
2. We certify that the balance sheet and the profit and loss account are in agreement with the books of accounts maintained at head office at Jamshedpur and 0 branch.
3. (a) We report the following observations/comments/discrepancies/inconsistencies; if any:
 - (b) Subject to above,-
 - (A) We have obtained all the information and explanations which, to the best of Our knowledge and belief, were necessary for the purposes of the audit.
 - (B) In Our opinion, proper books of accounts have been kept at the head office and branches of the assessee, so far as appears from Our examination of the books.
 - (C) In Our opinion and to the best of Our information and according to the explanations given to us, the said accounts, read with notes thereon, if any, give a true and fair view :-
 - (i) in the case of the balance sheet, of the state of affairs of the assessee as at 31-03-2018, and
 - (ii) in the case of the profit and loss account, Profit of the assessee for the year ended on that date.
4. The statement of particulars required to be furnished under section 44AB is annexed herewith in Form No. 3CD.
5. In Our opinion and to the best of Our information and according to explanations given to us, the particulars given in the said Form No. 3CD are true and correct. Subject to the following observations/qualifications, if any :
 - (a) Records necessary to verify personal nature of expenses not maintained by the assessee.
 - (b) Records produced for verification of payments through account payee cheque were not sufficient.
 - (c) Information regarding demand raised or refund issued during the previous year under any tax law other than Income tax Act, 1961 and Wealth tax Act, 1957 was not made available.
 - (d) GP ratio is not ascertainable from the financial statements prepared by the assessee.
 - (e) All the information and explanations which to the best of my/our knowledge or belief were necessary on the purpose of my/our audit has not been provided by the assessee.
 - (f) The assessee is responsible for the preparation of the aforesaid financial statements that give a true and fair view of the financial position and financial performance (if applicable) in accordance with the applicable Accounting Standards issued by the Institute of Chartered Accountants of India. This responsibility includes the design, implementation and maintenance of internal control relevant to the preparation and presentation of the financial statements that give a true and fair view and are free from material misstatement, whether due to fraud or error.
 - (g) The assessee is also responsible for the preparation of the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G(1)(b) of Income Tax Rules, 1962 that give true and correct particulars as per the provisions of the Income-tax Act, 1961 read with Rules, Notifications, circulars etc that are to be included in the Statement.
 - (h) Our responsibility is to express an opinion on these financial statements based on my/Our audit. We have conducted this audit in accordance with the Standards on Auditing issued by the Institute of Chartered Accountants of India. Those Standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

- (i) An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the preparation and fair presentation of the financial statements, in order to design audit procedures that are appropriate in the circumstances but not for the purposes of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of the accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.
- (j) We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for Our audit opinion.
- (k) We are also responsible for verifying the statement of particulars required to be furnished under section 44AB of the Income-tax Act, 1961 annexed herewith in Form No. 3CD read with Rule 6G (1) (b) of Income-tax Rules, 1962. We have conducted Our verification of the statement in accordance with Guidance Note on Tax Audit under section 44AB of the Income-tax Act, 1961, issued by the Institute of Chartered Accountants of India.

Place : Jamshedpur
Date : 24-09-2018



For S. K. NAREDI & CO.
Chartered Accountants

A handwritten signature in black ink, appearing to read 'Harsimran Singh'.

Harsimran Singh
Partner
M.No - 417626
S.K.Naredi and Co Viridi Niwas, M.Road Bistupur Jamshedpur -
831001

Firm Reg.No -003333C

- (v) Expenditure incurred at clubs being cost for club services and facilities used. Nil
- (vi) Expenditure by way of penalty or fine for violation of any law for the time being in force. Nil
- (vii) Expenditure by way of any other penalty or fine not covered above. Nil
- (viii) Expenditure incurred for any purpose which is an offence or which is prohibited by law. Nil
- (b) amounts inadmissible under section 40(a) ;
- (i) as payment to non-resident referred to in sub-clause (i)
- (A) Detail of payment on which tax is not deducted: Nil
- (B) Details of payment on which tax has been deducted but has not been paid during the previous year or in the subsequent year before the expiry of time prescribed under section 200(1) Nil
- (ii) as payment referred to in sub-clause (ia)
- (A) Details of payment on which tax is not deducted: 31-03-2018 - 279591 - Interest - Srei Equipment Finance Limited - AAKCS3431L - Bistapur - - Jamshedpur - 831001
- (B) Details of payment on which tax has been deducted but has not been paid on or before the due date specified in sub-section(1) of section 139. Nil
- (iii) fringe benefit tax under sub-clause (ic) Nil
- (iv) wealth tax under sub-clause (iia) Nil
- (v) royalty, license fee, service fee etc. under sub-clause (iib) Nil
- (vi) salary payable outside India/ to a non resident without TDS etc. under sub-clause (iii) Nil
- (vii) payment to PF / other fund etc. under sub-clause (iv) Nil
- (viii) tax paid to employer for perquisites under sub-clause (v) Nil
- (c) Amount debited to profit and loss account being, interest, salary, bonus, commission or remuneration inadmissible under section 40(b)/40(ba) and computation thereof Nil
- (d) Disallowance/deemed income under section 40A(3):
- (A) On the basis of the examination of books of account and other relevant documents/evidence, whether the expenditure covered under section 40A(3) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the detail Yes

17. Where any land or building or both is transferred during the previous year for a consideration less than value adopted or assessed or assessable by any authority of State Government referred to in section 43CA or 50C, please furnish: *Nil*
18. Particulars of depreciation allowable as per the Income-tax Act, 1961 in respect of each asset or block of assets, as the case may be, in the following form :- *As per Annexure No. 3*
- (a) Description of asset/block of assets.
- (b) Rate of depreciation.
- (c) Actual cost or written down value, as the case may be.
- (d) Additions/deductions during the year with dates; in the case of any addition of an asset, date put to use; including adjustments on account of -
- (i) Central Value Added Tax credit claimed and allowed under the Central Excise Rules, 1944, in respect of assets acquired on or after 1st March, 1994,
- (ii) change in rate of exchange of currency, and
- (iii) subsidy or grant or reimbursement, by whatever name called.
- (e) Depreciation allowable.
- (f) Written down value at the end of the year.
19. Amount admissible under sections : 32AC, 32AD, 33AB, 33ABA, 35(1)(i), 35(1)(ii), 35(1)(ia), 35(1)(iii), 35(1)(iv), 35(2AA), 35(2AB), 35ABB, 35AC, 35AD, 35CCA, 35CCB *Nil*
20. (a) Any sum paid to an employee as bonus or commission for services rendered, where such sum was otherwise payable to him as profits or dividend. [Section 36(1)(ii)] *Nil*
- (b) Details of contributions received from employees for various funds as referred to in section 36(1)(va); *As per Annexure No. 4*
21. (a) Please furnish the details of amounts debited to the profit and loss account, being in the nature of capital, personal, advertisement expenditure etc
- (i) expenditure of capital nature ; *Nil*
- (ii) expenditure of personal nature ; *Nil*
- (iii) expenditure on advertisement in any souvenir, brochure, tract, pamphlet or the like published by a political party ; *Nil*
- (iv) Expenditure incurred at clubs being entrance fees and subscriptions. *Nil*



M/S PRADHAN CONSTRUCTION
PROP: DEVCHARAN PRADAN

NOTE-2
FIXED ASSETS

SL. NO	DESCRIPTION OF ASSETS	W.D.V AS ON 01.04.2017	ADDITION DURING THE YEAR		DELETION	TOTAL	DEPRECIATION		W.D.V. AS ON 31.03.2018
			BEFORE 30.09.2017	AFTER 30.09.2017			RATE	AMOUNT	
1	Furniture & Fittings	1,309.00	-	-	-	1,309.00	0%	-	1,309.00
2	Plant & Machinery	2,765,576.00	-	-	-	2,765,576.00	15%	414,836.00	2,350,740.00
3	Bolero	243,426.00	-	-	-	243,426.00	15%	36,514.00	206,912.00
4	Earthmoving Equipment	2,409,708.00	-	-	-	2,409,708.00	30%	722,912.00	1,686,796.00
5	JCB	811,197.00	-	-	-	811,197.00	30%	243,359.00	567,838.00
6	Welding Machine	10,845.00	-	-	-	10,845.00	15%	1,627.00	9,218.00
7	Motor Cycle	23,480.00	-	219,344.78	-	242,824.78	15%	19,973.00	222,851.78
8	Hydra	344,759.00	-	-	-	344,759.00	30%	103,428.00	241,331.00
9	Tempo	34,279.00	-	-	-	34,279.00	15%	5,142.00	29,137.00
10	Hydraulic Mobile Crane	-	1,023,662.00	-	-	1,023,662.00	15%	153,549.00	870,113.00
11	Hydraulic Rock Breaker	-	-	453,389.83	-	453,389.83	15%	34,004.00	419,385.83
12	Laptop	-	30,200.00	-	-	30,200.00	40%	12,080.00	18,120.00
		6,644,579.00	1,053,862.00	672,734.61	-	8,371,175.61		1,747,424.00	6,623,751.61

Details Of Addition

Motor Cycle

Motor Cycle	58,471.78	09.02.2018
Motor Cycle	53,927.69	21.12.2017
Motor Cycle	52,215.65	08.02.2018
Motor Cycle	54,729.66	24.02.2018

Hydraulic Mobile Crane 1,023,662.00 12.07.2017

Hydraulic Rock Breaker 453,389.83 27.02.2018

Laptop 30,200.00 03.06.2017

	Upto 30.09.2017	After 30.09.2017
	-	58,472
	-	53,927.69
	-	52,215.65
	-	54,729.66
	-	219,344.78
	1,023,662.00	-
	1,023,662.00	-
	-	453,389.83
	-	453,389.83
	30,200.00	-
	30,200.00	-



For PRADHAN CONSTRUCTION

Dev
Proprietor

**M/s. PRADHAN CONSTRUCTION
PROP: DEVCHARAN PRADHAN**

Note to the Financial Statement for the year ended 31st March' 2018

SIGNIFICANT ACCOUNTING POLICIES:

1. ENTITIES INFORMATION

The Entity is a Proprietorship firm Proprietor: Devcharan Pradhan, PAN: AIKPP1826F, having its Principal place of business in the State of Jharkhand.

2. BASIS OF PREPARATION

The financial statements have been prepared using historical cost convention and on the basis of going concern using accrual method of accounting.

3. USE OF ESTIMATES

The preparation of financial statements requires estimates and assumptions to be made that affect the reported amount of assets and liabilities on the date of the financial statements and the reported amount of revenues and expenses during the reporting period. Difference between the actual results and estimates are recognized in the period in which the results are known/ materialized.

4. REVENUE & EXPENSES RECOGNITION:

Revenue and Expenses for the purpose of the accounts has been recognized on accrual basis.

Income and Expenses to the extent ascertainable and considered payable or receivable as the case may be have been accounted for.

5. FIXED ASSETS

Fixed Assets are stated at their original cost of acquisition including all the related expenses, which are attributable to bringing them to their present condition less depreciation and sale proceeds of assets, if any.

6. DEPRECIATION

Depreciation has been charged as per rates prescribed under the Income Tax Act 1961.



For PRADHAN CONSTRUCTION

Dev
Proprietor

Dev

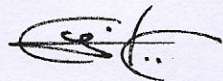
M/S PRADHAN CONSTRUCTION
 PROP:- DEVCHARAN PRADHAN
 GAMHARIA
 JAMSHEDPUR-832108

BALANCE SHEET AT ON 31ST. MARCH 2018

LIABILITIES	AMOUNT	ASSETS	AMOUNT
CAPITAL ACCOUNT		FIXED ASSETS	
Opening Capital		As per Note-2	6,623,751.6
Add: Income From M/s Priya Construction			
Share of Profit	318,577.79		
Add: Profit for the year	2,158,952.18		
		INVESTMENT	
Less : Income Tax	213,444.00	Fixed Deposits with Scheduled Bank	1,526,731.0
LIC	357,255.00	KVP (Inclgd Accrued Intt)	521,195.0
Other Drawings	1,155,072.11	NSC (Inclgd Accrued Intt)	191,898.0
		RD A/c	339,844.0
	4,752,616.02	Partners Capital A/c with	
		M/s Priya Construction	967,693.84
		M/s National Engineering & Manufacturing Co	775,963.80
		CURRENT ASSETS,	
SECURED LOANS		LOANS AND ADVANCES	
Bank of India, Kolabera Branch		TDS & TCS	506,198.00
A/c No. 455127110000016	314,630.00	Sundry Debtors	6,377,611.45
A/c No. 455130110000045	(161,169.62)	Income Tax Refundable	96,755.00
BOI Equipment Loan	1,903,651.00	GST	17,779.20
BOI Vehicle Loan	156,226.00	Advance for Flat	500,000.00
Srei Equipment Finance Ltd.	1,217,154.56		
		Cash & Bank Balance	
CURRENT LIABILITIES & PROVISIONS		Bank of India, Chotta Gamharia	1,400,889.90
Sundry Creditors for Goods & Expenses	9,006,606.24	A/c No. 59442011000032	
PF & ESIC Payable	26,301.00	HDFC Bank, Gamharia	136,419.61
GST Payable	2,977,238.00	A/c No. 50200018053750	
		Jharkhand Gramin Bank	174796.14
		HDFC A/c No. 50100205161497	14,615.40
		HDFC A/c No. 50200018571365	1,731.25
		Cash in Hand	19,380.00
	20,193,253.20		20,193,253.20

IN TERMS OF OUR ANNEXED REPORT OF EVEN DATE

For S.K.Naredi & Co.
 Chartered Accountants
 Firm Regn. No. 003333C



(Harsimran Singh)

Partner

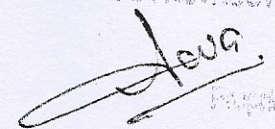
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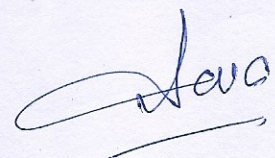
Place: Jamshedpur

Dated: 24.09.2018



M/S PRADHAN CONSTRUCTION





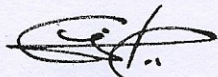
M/S PRADHAN CONSTRUCTION
 PROP:- DEVCHARAN PRADHAN
 GAMHARIA
 JAMSHEDPUR-832108

PROFIT & LOSS ACCOUNT FOR THE YEAR ENDED 31ST MARCH 2018

PARTICULARS	AMOUNT	PARTICULARS	AMOUNT
To Wages & Salary	22,609,139.00	By Gross Contract Receipt	37,113,736.00
To Diesel & Lubes	4,284,529.80	By Interest Income	
To Consumables & Stores	3,187,506.81	On NSC	19,017.00
To Repair & Maintenance	836,287.21	On KVP	38,607.00
To Employers Contribution to PF & ESIC	193,210.00	On FDR	121,522.00
To Staff Welfare Expenses	306,415.00	On Bank Interest	2,023.00
To Rates, Taxes & Insurance	142,942.46	On Gold Bonds	5,523.10
To Audit Fee	25,000.00	On RD	25,125.00
To Consultancy Charges	93,408.00		
To Misc. Expenses	-158,802.81		
To Office Expenses	-188,580.00		
To Printing & Stationery	48,570.00		
To Telephone Expenses	84,750.00		
To Traveling & Conveyance	190,591.58		
To Interest on Bank Loan	413,308.00		
To Interest on Equipment Loan	279,590.56		
To Bank Charges	36,536.94		
To Site Expenses	-297,223.00		
To Deductions	42,786.27		
To Depreciation	1,747,424.00		
To Net Profit	2,158,952.18		
	<u>37,325,553.62</u>		<u>37,325,553.62</u>

IN TERMS OF OUR ANNEXED REPORT OF EVEN DATE

For S.K.Naredi & Co.
 Chartered Accountants
 Firm Regn. No. 003333C



(Harsimran Singh)
 Partner

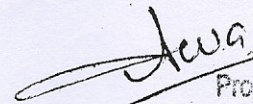
M.No. - 417626

Place: Jamshedpur

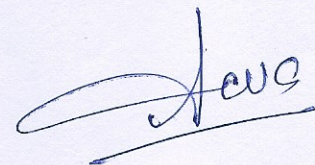
Dated: 24.09.2018



M/S PRADHAN CONSTRUCTION



Proprietor



DEVCHARAN PRADHAN

Assessment Year : 2018-2019

Annexure No.-5

ANNEXURE FOR LIABILITY INCURRED DURING THE PREVIOUS YEAR TO AND FORMING PART OF FORM NO. 3CD QUESTION NO. 26(I)(B)(A)

S. No.	Section	Nature Of Liability	Amount
1	Sec 43B(a)-tax ,duty,cess,fees etc	GST	29,77,328
2	Sec 43B(b) -provident/superannuation/graduity/Other fund	PF	9,069
3	Sec 43B(b) -provident/superannuation/graduity/Other fund	ESIC	5,113

Annexure No.-6

ANNEXURE FOR DEDUCTION UNDER CHAPTER VIA

S. No.	SECTION NO.	AMOUNT
1	80C	1,50,000
2	80TTA	2,023



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DEVCHARAN PRADHAN

Assessment Year : 2018-2019

Annexure No.-1

ANNEXURE FOR NATURE OF BUSINESS

S No.	Sector	Sub Sector
1	Other Services	Other services n.e.c.
2	Real estate/renting services	Renting of other machinery and equipment n.e.c.

Annexure No.-2

ANNEXURE OF DISCLOSURE AS PER ICDS

S. No.	ICDS	Disclosure
1	ICDS I - Accounting Policies	For significant accounting policies refer Note 1 annexed to the financial statement.
2	ICDS II - Valuations of Inventories	No inventory is held at the end of the year, therefore no disclosure is required.
3	ICDS III - Construction Contracts	Not applicable
4	ICDS IV - Revenue Recognition	Revenue from service is Rs. 3,71,13,736.
5	ICDS V - Tangible Fixed Assets	Disclosure as per ICDS V has been made against clause 18.
6	ICDS VII - Government Grants	Not applicable
7	ICDS IX - Borrowings Costs	No borrowing cost has been capitalised and therefore no disclosure is required.
8	ICDS X - Provisions, Contingent Liabilities and Contingent Assets	Not applicable

Annexure No.-3

FIXED ASSET ANNEXURE

NAME OF ASSET	RATE	OP. BAL.	PURCHASE		TOTAL	SALE	DEP.	CL. BAL.
			1st Half	2nd Half				
Machinery & Plant								
Balero	15%	2,43,426	0	0	2,43,426	0	36,514	2,06,912
Plant & Machinery	15%	27,65,576	0	0	27,65,576	0	4,14,836	23,50,740
Hydra- Mobile Crane	30%	3,44,759	0	0	3,44,759	0	1,03,428	2,41,331
Welding Machine	15%	10,845	0	0	10,845	0	1,627	9,218
Tempo	15%	34,279	0	0	34,279	0	5,142	29,137
Bus	30%	8,11,197	0	0	8,11,197	0	2,43,359	5,67,838
Earthmoving Equipments	30%	24,09,708	0	0	24,09,708	0	7,22,912	16,86,796
Hydraulic Mobile Crane	15%	0	10,23,662	0	10,23,662	0	1,53,549	8,70,113
Hydraulic Rock Breaker	15%	0	0	4,53,390	4,53,390	0	34,004	4,19,386
Laptop	40%	0	30,200	0	30,200	0	12,080	18,120
Motor Cycle	15%	23,480	0	2,19,346	2,42,826	0	19,973	2,22,853
Group Total		6643270.00	1053862.00	672736.00	8369868.00	0.00	1,747,424.00	6622444.00
TOTAL		66,43,270	10,53,862	6,72,736	83,69,868	0	17,47,424	66,22,444



DEVCHARAN PRADHAN

Assessment Year : 2018-2019

DETAILS OF PURCHASE AND SALE

NAME OF ASSET		Amount	Date of Purchase / sale	Date Put to Use
Hydraulic Mobile Crane	Purchase	1,023,662.00	12-07-2017	12-07-2017
Hydraulic Rock Breaker	Purchase	453,390.00	27-02-2018	27-02-2018
Laptop	Purchase	30,200.00	03-07-2017	03-07-2017
Motor Cycle	Purchase	58,472.00	09-02-2018	09-02-2018
	Purchase	53,928.00	21-12-2017	21-12-2017
	Purchase	52,216.00	08-02-2018	08-02-2018
	Purchase	54,730.00	24-02-2018	24-02-2018

Annexure No.-4

ANNEXURE FOR EPF AND ESI TO AND FORMING PART OF FORM NO. 3CD Q. NO. 20.(B)

S.No.	Nature Of Fund	Sum received from employees	Due Date for Payment	The actual Amount Paid	The actual date of payment to the concerned authority
1	Any fund set up under the pr	2,862	15-04-2018		
2	Any fund set up under the pr	2,787	15-03-2018	2,862	02-04-2018
3	Any fund set up under the pr	2,832	15-02-2018	2,787	14-03-2018
4	Any fund set up under the pr	2,905	15-01-2018	2,832	17-02-2018
5	Any fund set up under the pr	2,857	15-12-2017	2,905	25-01-2018
6	Any fund set up under the pr	2,932	15-11-2017	2,857	19-12-2017
7	Any fund set up under the pr	2,880	15-10-2017	2,932	21-11-2017
8	Any fund set up under the pr	3,000	15-09-2017	2,880	11-10-2017
9	Any fund set up under the pr	3,174	15-08-2017	3,000	07-09-2017
10	Any fund set up under the pr	3,336	15-07-2017	3,174	21-08-2017
11	Any fund set up under the pr	1,158	21-06-2017	3,336	25-07-2017
12	Any fund set up under the pr	1,189	21-05-2017	1,158	20-06-2017
13	Provident fund	7,438	15-04-2018	1,189	17-05-2017
14	Provident fund	7,293	15-03-2018	7,438	02-04-2018
15	Provident fund	6,911	15-02-2018	7,293	14-03-2018
16	Provident fund	7,416	15-01-2018	6,911	17-02-2018
17	Provident fund	8,187	15-12-2017	7,416	25-01-2018
18	Provident fund	8,013	15-11-2017	8,187	19-12-2017
19	Provident fund	8,579	15-10-2017	8,013	21-11-2017
20	Provident fund	8,816	15-09-2017	8,579	11-10-2017
21	Provident fund	9,260	15-08-2017	8,816	07-09-2017
22	Provident fund	8,899	15-07-2017	9,260	21-08-2017
23	Provident fund	7,902	15-06-2017	8,899	25-07-2017
24	Provident fund	7,894	15-05-2017	7,902	20-06-2017
				7,894	17-05-2017

43. (b) If Yes, please furnish the following details *Nil*
43. (c) if Not due, please enter expected date of furnishing the report
44. Break-up of total expenditure of entities registered or not registered under the GST : (This Clause is applicable from 1st April,2019) *Nil*

Place: Jamshedpur
Date: 24-09-2018

For S. K. NAREDI & CO.
Chartered Accountants

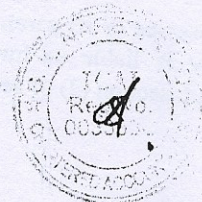


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Harsimran Singh
M.No - 417626
Partner
Firm Reg.No - 003333C

A handwritten signature in black ink, appearing to read "Jewo".

- (b) Whether the assessee is required to furnish the statement of tax deducted or tax collected. If yes, please furnish the details *N.A.*
- (c) Whether the assessee is liable to pay interest under section 201(1A) or section 206C(7), If yes please furnish: *N.A.*
35. (a) In the case of a trading concern, give quantitative details of principal items of goods traded :- *Nil*
- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) sales during the previous year;
- (iv) closing stock;
- (v) shortage/ excess, if any.
- (b) In the case of a manufacturing concern, give quantitative details of the principal items of raw materials, finished products and by-products :
- (A) Raw Materials : *Nil*
- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) consumption during the previous year;
- (iv) sales during the previous year;
- (v) closing stock;
- (vi) ** yield of finished products;
- (vii)** percentage of yield;
- (viii) shortage/ excess if any.
- (B) Finished products/ By-products : *Nil*
- (i) opening stock;
- (ii) purchases during the previous year;
- (iii) quantity manufactured during the previous year;
- (iv) sales during the previous year;
- (v) closing stock;
- (vi) shortage/ excess, if any.
36. In the case of a domestic company, details of tax on distributed profits under section 115-O in the following form :- *Nil*
- (a) total amount of distributed profits;



- (b) amount of reduction as referred to in section 115-O(1A)(i);
- (c) amount of reduction as referred to in section 115-O(1A)(ii);
- (d) total tax paid thereon;
- (e) dates of payment with amounts.
36. (A)(a) Whether the assessee has received any amount in the nature of dividend as referred to in sub-clause (e) of clause (22) of section 2.
36. (A)(b) If yes, please furnish the following details:- Nil
37. Whether any cost audit was carried out, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the cost auditor. NA
38. Whether any audit was conducted under the Central Excise Act, 1944, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. No
39. Whether any audit was conducted under section 72A of the finance act, 1994 in relation to valuation of taxable services, if yes, give the details, if any, of disqualification or disagreement on any matter/item/value/quantity as may be reported/identified by the auditor. No
40. Accounting ratios with calculations as follows :-
- (1) Total turnover of the assessee. $\text{Current Year} = 37113736 / \text{Previous Year} = 20945457$
- (2) Gross Profit/ Turnover; N.A.
- (3) Net Profit/ Turnover; $\text{Current Year} \Rightarrow \text{Net Profit} = 2158952 / \text{Turnover} = 37113736 \text{ Ratio} = 5.82\%$
 $\text{Previous Year} \Rightarrow \text{Net Profit} = 1150794 / \text{Turnover} = 20945457 \text{ Ratio} = 5.49\%$
- (4) Stock-in-Trade/ Turnover; N.A.
- (5) Material Consumed/ Finished Goods Produced N.A.
41. Please furnish the details of demand raised or refund issued during the previous year under any tax laws other than Income-tax Act, 1961 and Wealth tax Act, 1957 alongwith details of relevant proceedings. Nil
42. (a) Whether the assessee is required to furnish statement in Form No.61 or Form No. 61A or Form No. 61B? No
42. (b) If Yes, please furnish Nil
43. (a) Whether the assessee or its parent entity or alternate reporting entity is liable to furnish the report as referred to in sub-section (2) of section 286 No

- (ii) amount of loan or deposit taken or accepted;
- (iii) whether the loan or deposit was squared up during the previous year;
- (iv) maximum amount outstanding in the account at any time during the previous year;
- (v) In case the repayment was made by cheque or bank draft, whether the same was repaid by an account payee cheque or an account payee bank draft.
- (vi) In Case the loan and deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an the account payee bank draft.

* (These particulars need not be given in the case of a Government Company, a banking company or a corporation established by a Central, State or Provincial Act.)

31. (b) Particular of each specified sum in an account exceeding the limit specified in section 269SS taken or accepted during the previous year :- *Nil*

31. (b)(a) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, during the previous year , where such receipt is otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account *Nil*

31. (b)(b) Particulars of each receipt in an amount exceeding the limit specified in section 269ST, in aggregate from a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion from a person, received by cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year:- *Nil*

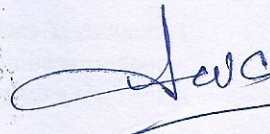
31. (b)(c) Particulars of each Payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year *Nil*

31. (b)(d) Particulars of each Payment in an amount exceeding the limit specified in section 269ST, in aggregate to a person in a day or in respect of a single transaction or in respect of transactions relating to one event or occasion to a person, made by a cheque or bank draft, not being an account payee cheque or an account payee bank draft, during the previous year *Nil*

(c) Particulars of each repayment of loan or deposit in an amount exceeding the limit specified in section 269T made during the previous year :- *Nil*



- (i) name, address and permanent account number (if available with the assessee) of the payee;
- (ii) amount of the repayment;
- (iii) maximum amount outstanding in the account at any time during the previous year;
- (iv) whether the repayment was made otherwise than by an account payee cheque or an account payee bank draft;
- (v) In Case the loan and deposit was taken or accepted by cheque or bank draft, whether the same was taken or accepted by an account payee cheque or an the account payee bank draft.
31. (d) Particular of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received otherwise than by a cheque or bank draft or use of electronic clearing system through a bank account during the previous year :- *Nil*
31. (e) Particular of repayment of loan or deposit or any specified advance in an amount exceeding the limit specified in section 269T received by a cheque or bank draft which is not an account payee cheque or account payee bank draft during the previous year :- *Nil*
32. (a) Details of brought forward loss or depreciation allowance, in the following manner, to the extent available :- *Nil*
- (b) Whether a change in shareholding of the company has taken place in the previous year due to which the losses incurred prior to the previous year cannot be allowed to be carried forward in terms of section 79. *NA*
- (c) Whether the assessee has incurred any speculation loss referred to in section 73 during the previous year, if yes, please furnish the details of the same. *No*
- (d) Whether the assessee has incurred any loss referred to in section 73A in respect of any specified business during the previous year, if yes, please furnish details of the same. *No*
- (e) In case of the company, please state that whether the company is deemed to be carrying on a speculation business as referred in explanation to section 73, if yes, please furnish the details of speculation loss if incurred during the previous year. *NA*
33. Section-wise details of deductions, if any, admissible under Chapter VIA or Chapter III(section 10A, section 10AA) *As per Annexure No. 6*
34. (a) Whether the assessee is required to deduct or collect tax as per the provisions of Chapter XVII-B or Chapter XVII-BB, if yes please furnish :- *Nil*

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	(B) On the basis of the examination of books of account and other relevant documents/evidence, whether the payment referred to in section 40A(3A) read with rule 6DD were made by account payee cheque drawn on a bank or account payee bank draft. If not, please furnish the details of amount deemed to be the profits and gains of business or profession under section 40A(3A).	<i>Yes</i>
	(e) provision for payment of gratuity not allowable under section 40A(7)	<i>Nil</i>
	(f) any sum paid by the assessee as an employer not allowable under section 40A(9)	<i>Nil</i>
	(g) particulars of any liability of a contingent nature	<i>Nil</i>
	(h) amount of deduction inadmissible in terms of section 14A in respect of the expenditure incurred in relation to income which does not form part of the total income	<i>Nil</i>
	(i) amount inadmissible under the proviso to section 36(1)(iii)	<i>Nil</i>
22.	Amount of interest inadmissible under section 23 of the Micro, Small and Medium Enterprises Development Act, 2006	<i>Nil</i>
23.	Particulars of payments made to persons specified under sections 40A(2)(b).	<i>Nil</i>
24.	Amounts deemed to be profits and gains under section 32AC or 32AD or 33AB or 33ABA or 33AC.	<i>Nil</i>
25.	Any amount of profit chargeable to tax under section 41 and computation thereof.	<i>Nil</i>
26. (i)	In respect of any sum referred to in clauses (a),(b), (c), (d), (e), (f) or (g) of section 43B.	
	(A) pre-existed on the first day of the previous year but was not allowed in the assessment of any preceding previous year and was	
	(a) paid during the previous year ;	<i>Nil</i>
	(b) not paid during the previous year ;	<i>Nil</i>
	(B) was incurred in the previous year and was	
	(a) paid on or before the due date for furnishing the return of income of the previous year under section 139(1)	<i>As per Annexure No. 5</i>
	(b) not paid on or before the aforesaid date.	<i>Nil</i>

* (State whether sales tax, customs duty, excise duty or any other indirect tax, levy cess, impost, etc., is passed through the profit & loss account.)



27. (a) Amount of Central Value Added Tax credits availed of or utilised during the previous year and its treatment in the profit and loss account and treatment of outstanding Central Value Added Tax credits in the accounts. *Nil*
- (b) Particulars of income or expenditure of prior period credited or debited to the profit and loss account. *Nil*
28. Whether during the previous year the assessee has received any property, being share of a company not being a company in which the public are substantially interested, without consideration or for inadequate consideration as referred to in section 56(2)(viiia), if yes, please furnish the details of the same. *No*
29. Whether during the previous year the assessee has received any consideration for issue of share which exceeds the fair market value of the shares as referred to in section 56(2)(viib), if yes, please furnish the details of the same *NA*
29. (A) (a) Whether any amount is to be included as income chargeable under the head income from other sources as referred to in clause (ix) of sub-section (2) of section 56? *Nil*
29. (B) (a) Whether any amount is to be included as income chargeable under the head income from other sources as referred to in clause (x) of sub section (2) of section 56? (Yes/No) *Nil*
30. Details of any amount borrowed on hundi or any amount due thereon (including interest on the amount borrowed) repaid, otherwise than through an account payee cheque. [Section 69D] *Nil*
30. A(a) Whether primary adjustment to transfer price, as referred to in sub-section (1) of section 92CE. has been made during the previous year. *No*
30. A(b) If yes, please furnish the following details *Nil*
30. B(a) Whether the assessee has incurred expenditure during the previous year by way of interest or of similar nature exceeding one crore rupees as referred to in sub-section (1) of section 94B *No*
30. B(b) If yes, please furnish the following details *Nil*
30. C(a) Whether the assessee has entered into an impermissible avoidance arrangement, as referred to in section 96, during the previous year. *No*
30. C(b) If yes, please furnish the following details *Nil*
31. (a)* Particulars of each loan or deposit in an amount exceeding the limit specified in section 269SS taken or accepted during the previous year :- *Nil*
- (i) name, address and permanent account number (if available with the assessee) of the lender or depositor